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State of Idaho

Legislative Services Office

Management Report

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A communication to the Joint Finance-Appropriations Committee

## **IDAHO STATE POLICE**

### **FY 2006, 2007, and 2008**

**Report IC33008**  
**Date Issued: July 24, 2009**

*Serving Idaho's Citizen Legislature*



Don H. Berg, Manager

**Idaho Legislative Services Office  
Legislative Audits Division**

**IDAHO STATE POLICE**

## **SUMMARY**

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### **PURPOSE OF MANAGEMENT REVIEW**

We conducted a management review of the Idaho State Police (ISP) covering the fiscal years ended June 30, 2006, 2007, and 2008. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported. We also reviewed the administration of the Edward Byrne Memorial Justice Assistance Grant program.

The intent of this review was not to express an opinion, but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

### **CONCLUSION**

We did not identify any significant conditions or weaknesses in the processes and controls over the general administrative procedures and the administration of the Edward Byrne Memorial Justice Assistance grant program. Other issues were identified that would improve internal control, compliance, and efficiency, which were reported to management separately.

### **FINDINGS AND RECOMMENDATIONS**

There are no findings and recommendations in this report or in the prior report.

A copy of this report is available at <http://www.legislature.idaho.gov/audit/auditsummaries.htm> or by calling 208-334-4832.

### **AGENCY RESPONSE**

ISP has reviewed the report and is in agreement with its contents.

### **FINANCIAL INFORMATION**

ISP is funded by a General Fund appropriation, motor vehicle fees, federal funds, and other miscellaneous receipts. The following financial data is for informational purposes only.

### IDAHO STATE POLICE – FINANCIAL SUMMARY

Fund No.	Title	Beginning Appropriation/ Cash Balance	Receipts	Advances/ Transfers In	Disbursements	Ending Appropriation/ Cash Balance
0001	General Fund	\$22,222,133	\$2,086,303	\$0	\$21,235,526	\$3,072,910
0150	Budget Stabilization Fund	101,743	0	(1,785)	99,958	0
0264	State Police	3,560,458	163,157	21,211,938	18,518,901	6,416,652
0266	Search and Rescue	63,296	33,826	139,334	100,736	135,720
0273	Drug Enforcement Donation	622,204	475,077	0	299,363	797,918
0274	Hazardous Material	88,643	4,749	243,780	208,567	128,605
0275	ILETS	247,949	831,706	0	909,338	170,317
0348	Federal	1,061,819	6,667,350	0	6,869,416	859,753
0349	Miscellaneous Revenue	1,166,942	2,160,321	480,095	2,423,659	1,383,699
0499	Idaho Millennium Income	0	0	94,000	94,000	0
0809	LE Narcotic Drug Control	174,108	158,478	42,500	194,800	180,286
	Totals	<u>\$29,309,295</u>	<u>\$12,580,967</u>	<u>\$22,209,862</u>	<u>\$50,954,264</u>	<u>\$13,145,860</u>

This report is intended solely for the information and use of the State of Idaho and the Idaho State Police and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the director, Colonel Jerry Russell, and his staff.

#### **ASSIGNED STAFF**

Eugene Sparks, CPA, GGFM, Managing Auditor

Kathleen Watkins, CPA, In-Charge-Auditor

Sally Fong-Rocha, Staff Auditor

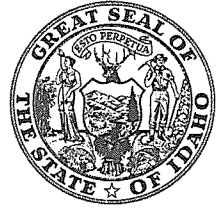
# AGENCY RESPONSE

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# Idaho State Police

Service since 1939



Colonel G. Jerry Russell  
Director

C.L. "Butch" Otter  
Governor

## MEMORANDUM

To: Don Berg, Manager  
Legislative Audit Division

From: *A. Jerry Russell*  
Colonel G. Jerry Russell  
Director, Idaho State Police

Date: July 7, 2009

Subject: ISP Audit Response

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The Idaho State Police (ISP) has reviewed the Management Report for FY 2006 – 2008 and agrees with the report. I particularly appreciate the extra time the staff took to review our grant processes as ISP will most likely be receiving federal Stimulus funds. I would also like to thank your staff for their thorough and professional efforts in this review.

GJR:MW:jm

# APPENDIX

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## HISTORY

The Idaho State Police was created in 1919 as part of the State Constabulary. In 1923, the State Constabulary was abolished, and the Idaho State Police was assigned to the Secretary of State. The department was responsible for enforcing various State laws, collecting motor vehicle fees, and issuing professional licenses. The department remained under the Secretary of State for ten years.

In 1933, the legislature transferred the duties and responsibilities of the Idaho State Police to a newly created Department of Law Enforcement (DLE). From 1969 to 2000, legislative action and executive reorganization altered the DLE. In 1974, narcotics investigators from the Office of the Attorney General were transferred to the DLE; in 1988, the Bureau of Forensics Services moved from the Department of Health and Welfare to the DLE; and in 1995, the Bureau of Criminal Identification was created in Idaho Code. Following a major agency reorganization in 2000, the legislature, through HB 660, changed the DLE's name to Idaho State Police (ISP), effective July 1, 2000.

## PURPOSE

The mission of ISP is providing public safety across the State of Idaho through law enforcement excellence.

## STATUTORY AUTHORITY

The Department derives its statutory authority from multiple sections of Idaho Code including the following:

- Section 67, Chapter 29 – Idaho State Police
- Section 19 – Criminal Procedure
- Section 23 – Beverages
- Section 37 – Food Drugs and Oil

Other functional activities that report to the ISP director but are issued in a separate audit report include the following:

- Peace Officers Standards and Training Academy (POST)
- State Racing Commission
- State Brand Board

## ORGANIZATION

The following is a description of each program within ISP.

Director's Office – This program provides executive and administrative support to the other programs. These administrative services include executive management, financial services, personnel, planning grants, and research.

Patrol – This program is responsible for providing public safety, service, and protection throughout the State. For management purposes, the State is divided into six geographical regions.

Investigations – This program conducts criminal and administrative investigations, assists local law enforcement agencies, and enforces provisions of the Controlled Substance Act.

Law Enforcement Program – This program enforces the Idaho Alcoholic Beverage Code by licensing and inspecting retail establishments.

Executive Protection – This program provides protection to the Governor and, as needed, to the legislature.

Support Services – This program provides internal and external support services, including criminal identification, information technology, fleet management, and internal training. (Fleet management was moved under Patrol in fiscal year 2008.)

Forensic Services – This program provides scientific analysis, examination, testimony, crime scene investigation, training, and research to the criminal justice community. There are three forensic labs covering three regions in the State: Coeur d'Alene, Region 1; Meridian, Region 3; and Pocatello, Region 5.

## **FUNDING**

ISP is funded by an appropriation from the State General Fund, motor vehicle fees, federal funds, and miscellaneous receipts. The following is a brief description of ISP's operating funds.

0001 General Fund – This fund receives a General Fund appropriation used to pay ISP's administrative expenses, as well as support investigations, law enforcement, support services, and forensic services programs. The fund also pays a portion of the Patrol Program administrative costs and capital outlay needs.

A subsidiary of the General Fund is used to administer the licensing activities of the Alcohol Beverage Control Program. Money is held in the subsidiary account until a license is issued to the applicant.

0125 Indirect Cost Fund – This fund's balance comprises federal reimbursements and indirect costs received to administer some federal grants. The fund pays part of the costs associated with federal grants.

0232 Disaster Emergency Fund – This fund receives subgrants from the Bureau of Disaster Services. These funds are used for reimbursement of expenditures for goods and services related to a "declared" disaster.

0264 Law Enforcement Fund – This fund receives 5% of the motor vehicle fees, fuel taxes, and other fees collected by the Idaho Transportation Department in its Highway Distribution Account. The fund pays the expenses of maintaining and operating the ISP. (I.C. §§ 40-701 and 67-2908)

0264-01 Project CHOICE Fund – This fund receives \$3 per vehicle registration. The fee shall be used exclusively for the purposes of creating a career ladder within ISP and to provide salaries that encourage hiring and retaining trained and qualified employees for ISP positions. (I.C. § 49-454)

0266 Search and Rescue Fund – This fund receives motor fuel taxes, recreational vehicle registration fees, and fish and game fines. The fund supports the cost of search and rescue operations up to a maximum of \$4,000 per incident. The fund also provides matching funds to local rescue organizations to purchase equipment and provide training, as well as catastrophic reimbursements. (I.C. §§ 36-1405, 49-448, 67-2913, and 63-2412)

0273 Drug Enforcement Donation Fund – This fund receives money from restitution and forfeited assets related to drug cases, and other fees resulting from violations of the Uniform Controlled Substances Act. The funds pay forfeiture expenses and drug enforcement costs. (I.C. §§ 37-2744, 63-3067A, and 57-816)

0274 Hazardous Waste Transport Fund – This fund receives hazardous waste permit fees collected by the Idaho Transportation Department. The funds pay for inspection, monitoring, and training programs. (I.C. §§ 49-2202, 49-2203, and 49-2205)

0275 ILETS Fund – This fund receives user fees from each law enforcement agency and other departments participating in the telecommunications network. These funds are used to operate and maintain the system. (I.C. § 19-5202)

0348 Federal Grant Programs Fund – This fund receives grants from the U.S. Department of Justice and the Division of Federal Highway Administration. The funds administer federal projects such as the Motor Carrier Safety Assistance Program, anti-drug abuse programs, Stop Violence Against Women Act programs, and traffic safety programs.

0349 Miscellaneous Revenue Fund – This fund receives fees for various services provided by ISP, include fingerprinting, forensic tests, and training. The funds pay for the cost of the services provided.

0499 Idaho Millennium Fund – This fund receives distributions from the Idaho Millennium Fund used to prevent youth access to tobacco products. ISP contracts with the Idaho Department of Health and Welfare to conduct sting operations to ensure licensed tobacco dealers do not sell tobacco products to minors. (I.C. § 39-57)